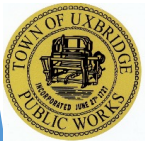


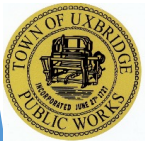
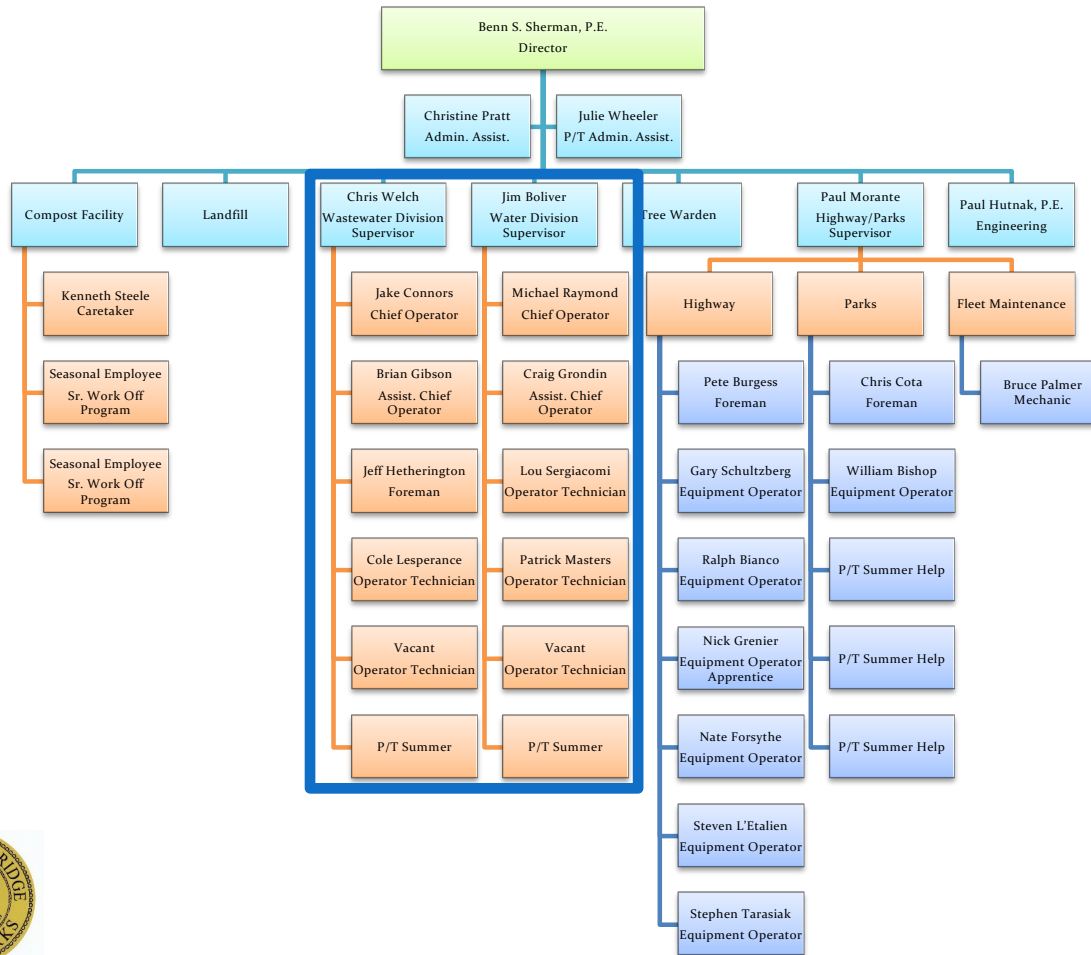
Department of Public Works

Water and Sewer Commissioners Informational Meeting

August 24, 2021

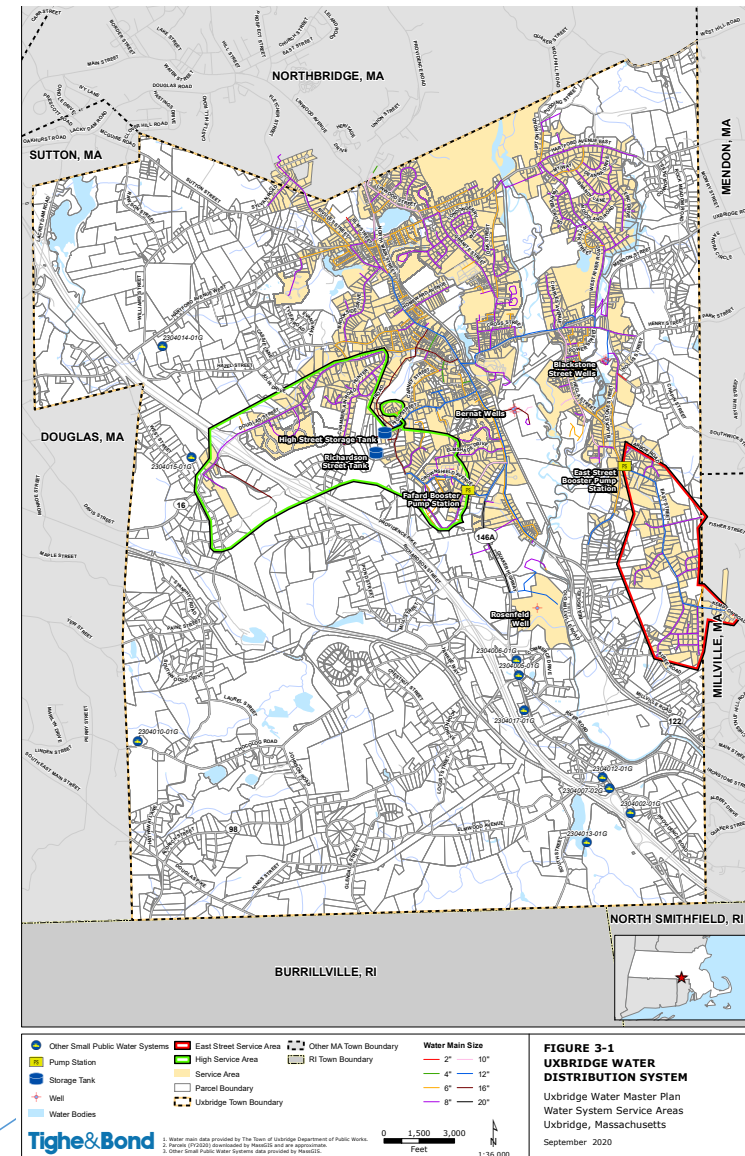


Department of Public Works Organization



Public Water Supply Overview

- ▶ Uxbridge Water Company formed (Chapter 76, Acts of 1881)
- ▶ Enterprise Fund created early 1990's for funding purposes
- ▶ DPW Water Division = Water Enterprise Fund
 - Includes both Division staff and Administration support
- ▶ Over 3,600 water meters
- ▶ Service Area Geographically (Approx.) 1/3 of Town served
- ▶ Population served = Over 11,400 (~83%)
- ▶ Service area includes portion of Whitinsville and Millville
- ▶ Emergency connection to Whitinsville Water Company
- ▶ Five (5) Emergency Backup Generators



Public Water Supply Overview (cont.)

► Distribution System

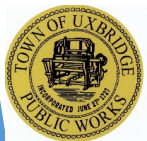
- Over 60 miles of Water Main ranging in size from 4" to 20"
- +550 Fire Hydrants
- +680 System Valves

► Two elevated water storage tanks

- Richardson Tank - 1 Million Gallons
- High Street Tank - 1 ½ Million Gallons

► Two booster pumping stations

- Fafard Station
- East Street Station



Public Water Supply Overview (cont.)

► Seven (7) Water Production Wells (Groundwater ONLY)

➤ Blackstone Street Well Field

- Well #1 - 1920's (now out of service)
- Well #2 - 1920's
- Well #3 - 1920's

➤ Bernat Well Field

- Well #4 - Late 1940's (acquired from Bernat Mill late 1980's)
- Well #5 - Late 1940's (acquired from Bernat Mill late 1980's)
- Well #6 - Late 1940's (acquired from Bernat Mill late 1980's)

➤ Rosenfeld Well Field

- Well #7 - 2012
- Provisions for 3 additional wells



Water Regulations, Testing & Reporting

- ▶ MassDEP responsible for ensuring the quality of Massachusetts public drinking water
- ▶ Water Management Act Permit (State)
 - Withdrawal Limits (registered and permitted)
 - Water Use Restrictions
 - Drinking Water Standards (MassDEP meets or exceeds Federal Drinking Water Standards)
- ▶ Monthly Testing
 - Bacteriological, 21 Sample locations (well, tanks and distribution system)
 - Per- and Polyfluoroalkyl Substances (PFAS)
- ▶ Quarterly Testing
 - Haloacidic Acids, 4 Sample Locations
 - Trihalomethanes, 4 sample Locations
 - Per- and Polyfluoroalkyl Substances (PFAS)



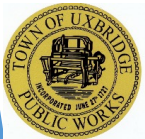
Water Regulations, Testing & Reporting

► Annual Testing

- Iron, 6 Sample Locations
- Manganese, 6 Sample Locations
- VOC's, 5 Sample Locations

► Other

- Inorganics, Once in 3 year period, 6 Sample Locations
- Lead & Copper, Once in 3 year period, 3 Sample Locations
- Nitrate/Nitrite, Once in 3 year period, 6 Sample Locations
- Perchlorate, Once in 3 year period, 6 Sample Locations
- Sodium, Once in 3 year period, 3 Sample Locations
- Synthetic Organic Compounds, Once in 3 year period, 2 Sample Locations



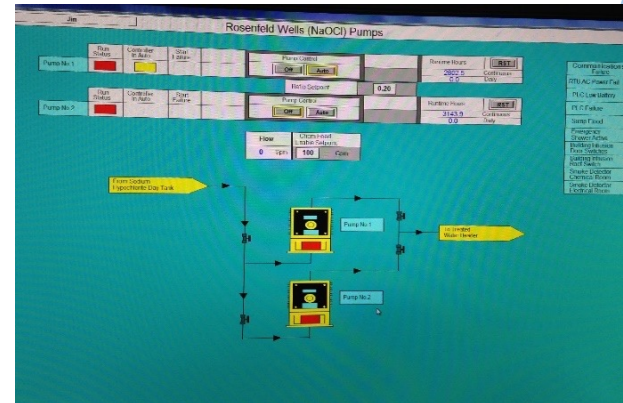
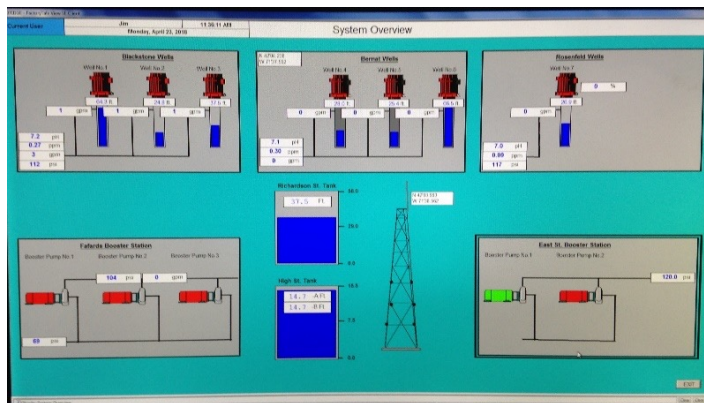
Special Skills, Licenses & Technology

- ▶ MassDEP requires Grade 2 Distribution and Grade 1 Treatment Licensing
 - Staff are all licensed water operators
 - Backflow Prevention & Cross Connection Control
 - 2 Backflow Surveyor Certifications
 - 2 Backflow Tester Certifications
- ▶ MassDEP requires Continuing Education to maintain licensing
- ▶ Advance Metering Infrastructure (AMI)
 - State-of-the-art electronic/digital hardware and software
 - Combine interval data measurement with continuously available remote communications



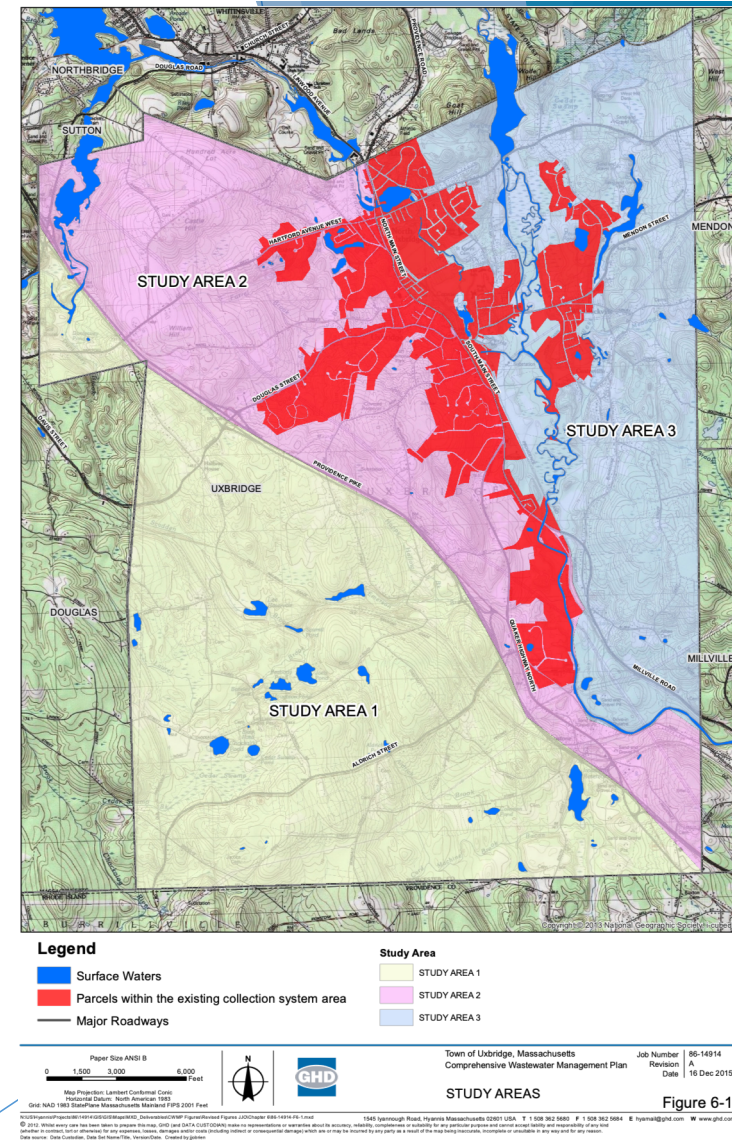
Special Skills, Licenses & Technology

- ▶ Leak Detection
 - Conducted periodically with specialized equipment
- ▶ Technology
 - Supervisory Control and Data Acquisition (SCADA)
 - Software and hardware elements that allows organizations to:
 - Control processes locally or at remote locations
 - Monitor, gather, and process real-time data



Public Wastewater Overview

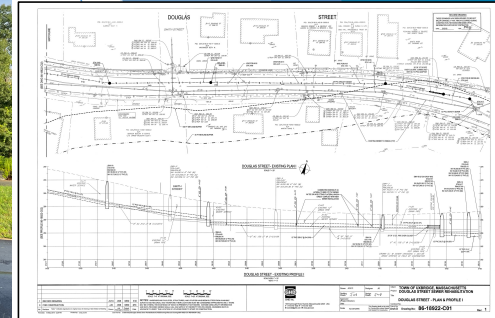
- ▶ Wastewater Treatment Facility (WWTF) and Collection System
 - Construction 1975-1979
 - Put into service 1979
- ▶ Enterprise Fund created early 1990's for funding purposes
- ▶ DPW Wastewater Division = Wastewater Enterprise Fund
 - Includes both Division staff and Administration support
- ▶ Service Area Geographically (Approx.) 1/3 of Town served
- ▶ Population served = Over 9,300 (~66%)



Public Wastewater Overview (cont.)

► Wastewater Collection System

- Over 36+ miles of gravity-6 miles off road (8" to 30")
- Over 1 mile of force main (4" to 16")
- Over +1,300 sanitary sewer manholes
- 5 Inverted Siphons
- 4 Pump Stations



► Tertiary Wastewater Treatment Facility (2.2 MGD)

- Total processed: ~310+ million gallons annually
- Regional Septage Processing: Gallons ~3.5+ million annually
- Sludge produced for processing: ~2.9+ million gallons annually
- Sludge processed by vendor: ~345+ tons annually
- USEPA mandated major upgrade completed 06/2021



ON TIME AND UNDER BUDGET!



Regulations, Testing & Reporting

- ▶ MassDEP & USEPA are responsible for ensuring discharge water quality
 - NPDES Discharge Permit
- ▶ Water Quality Testing
 - Daily
 - Weekly
 - Monthly
 - Quarterly
 - Annually
 - 95% of testing and analysis is done in-house (state certified lab)
- ▶ WWTF requires 2 - Grade 6 operators for plant operations
- ▶ Collection system requires specialized certifications for operations
- ▶ MassDEP requires Continuing Education to maintain licensing



Permit No. MA0102440 Page 1 of 18

AUTHORIZATION TO DISCHARGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of the Federal Clean Water Act, as amended, (33 U.S.C. §§1251 et seq.; the "CWA"), and the Massachusetts Clean Waters Act, as amended, (M.G.L. Chap. 21, §§ 26-53)

**Town of Uxbridge
Sewer Commission**

is authorized to discharge from the facility located at

**Uxbridge Wastewater Treatment Facility
80 River Road
Uxbridge, MA 01569**

to receiving water named **Blackstone River**

in accordance with effluent limitations, monitoring requirements and other conditions set forth herein.

This permit shall become effective on the first day of the calendar month immediately following sixty days after signature.

This permit and the authorization to discharge expire at midnight, five (5) years from the last day of the month preceding the effective date.

This permit supersedes the permit issued on September 30, 1999 and effective on October 30, 1999.

This permit consists of 18 pages in Part I including effluent limitations, monitoring requirements, and state permit conditions, **Attachment A** (Freshwater Acute Toxicity Test Procedure and Protocol, February 2011), and 25 pages in Part II, Standard Conditions.

Signed this 17th day of June, 2013

Ken Moraff
Ken Moraff, Acting Director
Office of Ecosystem Protection
Environmental Protection Agency
Region 1
Boston, MA

David Ferris
David Ferris, Director
Massachusetts Wastewater Management Program
Department of Environmental Protection
Commonwealth of Massachusetts
Boston, MA

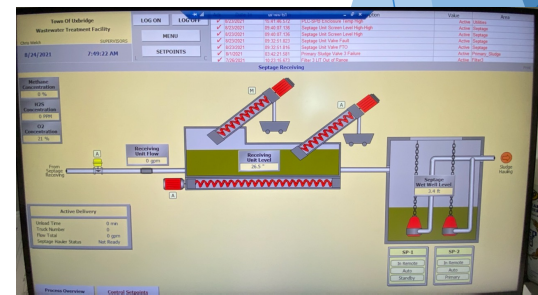
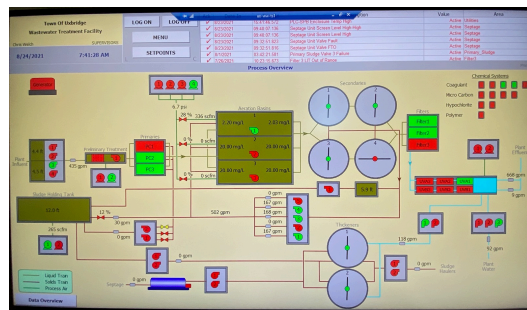
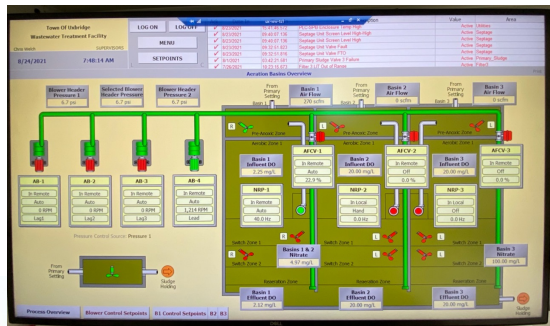
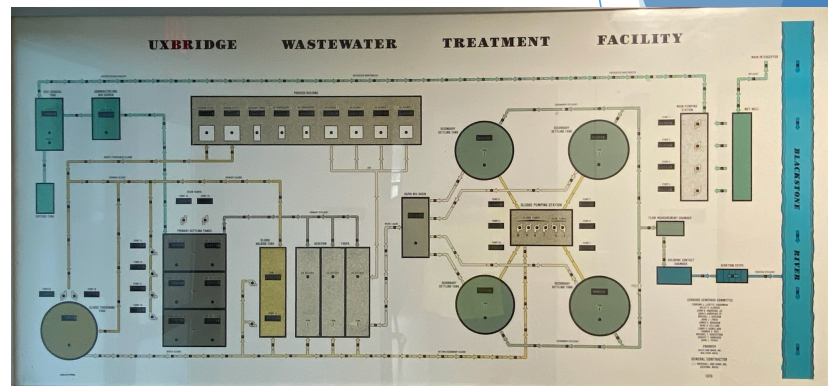


Special Skills, Licenses & Technology

► Technology

Supervisory Control and Data Acquisition (SCADA)

- Software and hardware elements that allows organizations to:
 - Control processes locally or at remote locations
 - Monitor, gather, and process real-time data



General Information - Enterprise Funds

- Discussion by Mark Abrahams, The Abrahams Group



Enterprise Funds

Mark D. Abrahams, CPA
President, The Abrahams Group

Enterprise Fund Agenda

1. History and Overview
2. Enterprise Fund Budgeting, Town Meeting Votes
3. Enterprise Fund Warrants, A-2, Accounting and Financial Reporting
4. Enterprise Fund Budget Issues
5. Tax Recap - Schedule A2
6. Balance Sheets and Certified Retained Earnings

Part 1

History and Overview

History

- General Fund, Special Revenue Fund and Special Acts
- NCGA Statement 1 (1980)
- MGL 40:39K (Ch 306/1988)
- MGL 44:53F ½
- BOA Enterprise Fund Guidance
 - Latest April 2008 IGR
- GASBS No. 34
- BOA UMAS Enterprise Fund Chapters

What is an Enterprise Fund

- ❑ Separate accounting and financial reporting mechanism
- ❑ Revenues and expenses are segregated into a fund with financial statements separate from all other governmental activities
- ❑ UMAS modified accrual accounting
- ❑ GASB 34 accrual reporting

Why Adopt and Enterprise Fund

- Identifies a total service cost and related revenues for an activity or service
- Provides management information
- Retains and maintains investment income and surplus

Eligible Services

Ruth Chris

- ❑ Recreation – skating rinks, pools, golf courses
- ❑ Utilities – water, sewer, trash disposal, stormwater
- ❑ Transportation – airports, docks, marinas
- ❑ Health Care – ambulance, nursing homes
- ❑ Cable Access - cable PEG access operations or services

The NCGA 1 Enterprise Fund

- 1980
- Statement 1, NCGA
- To provide to the general public on a continuing basis....where the intent of the government is to recover total costs, including depreciation, primarily through rates...

The GASB 34 Enterprise Fund

- ANY activity that charges a fee MAY be reported as an enterprise fund
- You MUST report an enterprise fund if:
 - You pledge enterprise fund revenues to pay debt
 - You adopt a statute requiring you to recover total costs
 - Management sets fees and charges based on costs to be recovered, including capital costs (depreciation OR DEBT SERVICE) through fees and charges

Comparing the Two

- Where the intent of the government is to recover total costs, including depreciation, primarily through rates...(NCGA Statement 1)
- Management sets fees and charges based on costs to be recovered including capital costs (depreciation or debt service) through fees and charges...(Statement 34, Paragraph 67)

UMAS Modified Accrual Basis

- For UMAS accounting purposes, funds are reported using a “UMAS modified accrual” basis meaning that revenues are recorded on a cash basis during the fiscal year and year-end adjusting entries for certain late payments may be recorded in accordance with the Director’s annual year-end guidance to Accountants and Auditors.

Questions

- ❑ True or False: In Massachusetts, enterprise funds are accounted for on a UMAS modified accrual basis and are reported to DOR that way
- ❑ An enterprise fund cannot be established for:
 - Public utilities
 - Health care
 - Education
 - Recreation
 - Transportation
- ❑ True or False: In Massachusetts, the Water Commissioners of a city or town can establish a water enterprise fund.

Massachusetts' Enterprise Funds

□ Water	159	□ Airport	7
□ Sewer	154	□ Harbor	11
□ Electric	37	□ Golf Course	24
□ Landfill	34	□ Recreation	16
□ Hospital	2	□ Other	<u>58</u>
□ Health Care	4	TOTAL	506

– 2007 Schedule A

Massachusetts Enterprise Funds - 2014

□ Water	183	□ Airport	8
□ Sewer	175	□ Harbor	12
□ Electric	38	□ Golf Course	25
□ Landfill	39	□ Recreation	23
□ Hospital	5	□ Other	<u>73</u>
□ Health Care	5	TOTAL	586

– 2014 Schedule A

7 Year Change in EFs

□ Water	24	□ Airport	1
□ Sewer	21	□ Harbor	1
□ Electric	1	□ Golf Course	1
□ Landfill	5	□ Recreation	7
□ Hospital	3	□ Other	<u>15</u>
□ Health Care	1	TOTAL	86
			17%

In Addition, SRFs

2007 Schedule A

☐ Water	50
☐ Sewer	41
☐ MWPAT	29
☐ Title V	<u>103</u>
TOTAL	223

2014 Schedule A

☐ Water	41
☐ Sewer	31
☐ MWPAT	44
☐ Title V	<u>120</u>
TOTAL	236

Part 2

Budgeting, Accounting and Reporting

Adopting an Enterprise Fund

- ❑ Vote of legislative body
- ❑ Each enterprise fund must be adopted separately with its own vote
- ❑ “To see if the (city or town) will accept the provisions of MGL 44:53F 1/2 establishing (the service) as an enterprise fund effective fiscal year (year)”
- ❑ Should be at the start of a fiscal year
- ❑ Must operate the enterprise fund for a minimum of three years before rescission

The Enterprise Fund Budget

- ❑ Line item budget to be submitted to the local executive no later than 120 days prior to the beginning of each fiscal year (March 1)
- ❑ Revenues sources and appropriations must be clearly identified
- ❑ Indirect costs already appropriated in the general fund **MUST NOT** be included in the enterprise fund appropriation
- ❑ The budget is subject to appropriations
- ❑ Transfers require legislative action or the alternative method if during the last two months of any fiscal year

Enterprise Fund Revenues

- ❑ User charges and fees including late charges, fees and interest incurred in the collection process
- ❑ Other departmental revenue including state funding, grants, BAN or bond premium, betterments, special assessments, connection fees
- ❑ Investment income

Available Funds

- ❑ Retained earnings
- ❑ Budgeted surplus
- ❑ Special purpose articles
- ❑ Estimated sewer assessments 83:15b
- ❑ Closing and post closing funds reserved for an existing operating solid waste facility 44:28c

Budgeted Surplus

- ❑ Excess of budgeted estimated revenues and appropriated enterprise available funds over direct operating and capital appropriations and indirect cost appropriations in the general fund
- ❑ Appropriated to a enterprise fund reserve
- ❑ Further appropriated for current enterprise fund operating or capital costs only from July 1 to June 30
- ❑ Any unspent balance closes to the enterprise fund at year-end

Retained Earnings

- Portion of Net Assets Unrestricted that is certified by the BOA
- Requires submission of a June 30 balance sheet
- Once certified, retained earnings may be appropriated through the following June 30
- No appropriation may be in excess of the certified amount

Retained Earnings

- Retained earnings may be appropriated to:
 - Fund direct costs of the enterprise for the current year
 - Fund costs appropriated in the general fund operating budget and allocated to the enterprise fund for the current year
 - Reimburse the general or other fund subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior fiscal years

Retained Earnings

- A June 30 retained earnings deficit must be reported and funded in the next fiscal year's tax rate recap sheet
- A community need not report an enterprise fund revenue deficit
- Retained earnings may be appropriated for:
 - Report an appropriation made by the legislative body from the general or another fund to finance the deficit
 - Report the deficit as an Other Amount to be Raised, provided the estimate revenues can be properly supported. This can be in the current or next fiscal year
 - Reimburse the general or other fund subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior fiscal years

Questions

- ❑ True or False: In Massachusetts, enterprise funds can reimburse the general fund for capital costs over the past five years.
- ❑ The enterprise fund budget must be submitted to the chief executive within 90 days of the start of the calendar year.
- ❑ Retained earnings may be appropriated for
 - Fund direct costs of the enterprise for the current year
 - Fund costs appropriated in the general fund operating budget and allocated to the enterprise fund for the current year
 - Reimburse the general or other fund subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior fiscal years
 - Reimburse your tuition for Boot Camp
- ❑ True or False: In Massachusetts, enterprise fund indirect costs must be appropriated in the enterprise fund.

Enterprise Fund Expenses

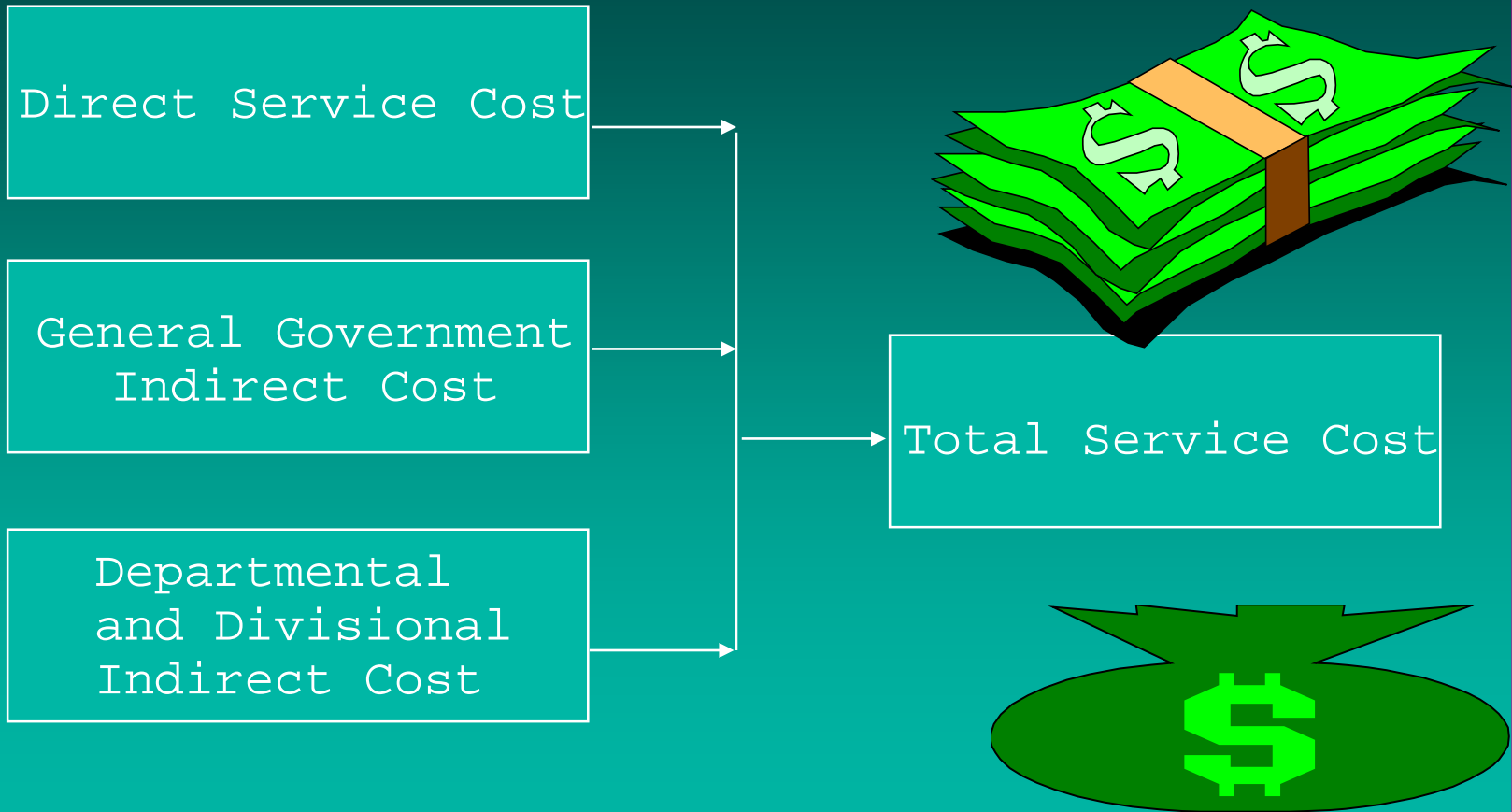
- ❑ Salaries and wages (5100)
- ❑ Expenses (5200 – 5700)
- ❑ Capital Outlay (5800)
- ❑ Extraordinary and Unforeseen (reserve)
- ❑ Other including employee benefits or debt service
- ❑ Indirect costs including general fund central service costs (accounting, collecting, treasury) that incur costs on behalf of the enterprise

Do We Know Our Costs?

OPINION



Cost Concepts



Indirect Costs

- ❑ Costs incurred by the general fund on behalf of the enterprise fund, typically
 - Benefits/insurances
 - Central services
 - Departmental
- ❑ Establish a written internal policy regarding indirect cost allocation, review annually
- ❑ Should be reasonable, calculated in a fair and consistent way
- ❑ Director may reject any indirect cost methodology as unreasonable for tax setting purposes
- ❑ Cannot appropriate the indirect costs in the enterprise fund
- ❑ The enterprise fund periodically reimburses the general fund during the year for indirect costs

Indirect Costs

Benefits/Insurances

- ❑ Pension
- ❑ Life Insurance
- ❑ Health Insurance
- ❑ Vehicle Insurance
- ❑ Property Insurance
- ❑ Unemployment
- ❑ Workers Comp
- ❑ Medicare

Central Services

- ❑ Legal
- ❑ Procurement
- ❑ B&G Maintenance
- ❑ Personnel
- ❑ Treasury
- ❑ Collections
- ❑ Data Processing
- ❑ Accounting
- ❑ Budget
- ❑ Assessing

Indirect Costs

Departmental Indirects

- Administrative Salaries
- Administrative Expenses

Indirect Costs

□ Budget Basis

Service budget

Total town budget X amount to be allocated

□ Recap Basis

Service budget

Total amount to be raised recap X amount to be allocated

□ Relevant Basis

Service statistic

Total statistic X amount to be allocated

Indirect Costs

Allocating Accounting Costs to Water

□ Budget Basis

Water budget

Total town budget X accounting budget

□ Recap Basis

Water budget

Total amount to be raised recap X accounting budget

□ Statistical Basis

of water invoices processed

Total # of invoices processed X accounting budget

Indirect Cost Allocations

Benefits/Insurance

- ❑ Pension
- ❑ Life Insurance
- ❑ Health Insurance
- ❑ Vehicle Insurance
- ❑ Property Insurance
- ❑ Unemployment
- ❑ Workers Comp
- ❑ Medicare

Allocation (Statistical)

- ❑ Covered PR/assmt
- ❑ # employees enrolled
- ❑ Fam/Ind plan costs
- ❑ # vehicles
- ❑ # prop, sq ft, or EQV
- ❑ Salary percent
- ❑ Salary percent
- ❑ Salary percent

Indirect Costs Allocations

Central Services

- ❑ Legal
- ❑ Procurement
- ❑ B&G Maintenance
- ❑ Personnel
- ❑ Treasury
- ❑ Collections
- ❑ Data Processing
- ❑ Accounting
- ❑ Budget
- ❑ Assessing

Allocations

- ❑ Case percent
- ❑ PO percent
- ❑ WO percent
- ❑ Headcount percent
- ❑ Checks percent
- ❑ Bills percent
- ❑ CPU percent
- ❑ Invoices percent
- ❑ Budget percent
- ❑ Added to taxes

Fire Department



Beemer—\$28,000
Fire hose—\$300
Knocking the glass out of this
Idiot's car—PRICELESS!!

Questions

- Yes or No: Can the general fund charge the water enterprise fund for costs incurred by the fire department on behalf of the water fund?
- True or False: Indirect costs are appropriated in the general fund and allocated to the enterprise fund for funding.
- True or False: The Director of Accounts may reject any indirect cost methodology as unreasonable for tax setting purposes.
- True or False: You must have a written internal policy regarding indirect cost allocation for an enterprise fund.

• 31

Part 3

Accounting for the Budget A-2

*Budget Control Journal Entries
Actual Journal Entries*

Enterprise Funds

- Enterprise fund budgets must be balanced, revenues must be equal to or exceed planned expenditures. One of three ways
 - Self sufficient: $\text{Revenue} = \text{Expenditures}$
 - Budgeted surplus: $\text{Revenues} > \text{Budget}$
 - Budget Subsidy: $\text{Budget} > \text{Revenues}$
 - Bullshits

Balanced Budget

Moved that \$8,114,390 be appropriated for the water and sewer enterprise fund of which \$1,133,670 is for personal services and \$6,980,720 is for expenses;

that \$1,149,770 be included in appropriations from the general fund for indirect costs and be allocated to the water and sewer enterprise fund for funding;

and that \$9,264,161 be raised as follows:

Department receipts	\$ 5,007,893
Retained Earnings	\$ 254,194
Chapter 110 Tax Levy	\$ 4,002,074

FY14 Enterprise Fund Expenses		Personal Svcs	Expenses
Sewer Operations	\$ 1,663,348	\$ 289,832	\$ 1,373,516
Water Operations	\$ 1,759,691	\$ 843,838	\$ 915,853
Equipment (Capital Outlay)	\$ 62,000		\$ 62,000
Local Funded Debt	\$ 1,465,695		\$ 1,465,695
MWRA Debt	\$ 3,163,656		\$ 3,163,656
Total Enterprise Fund Expenses	\$ 8,114,390	\$ 1,133,670	\$ 6,980,720

FY14 Indirect Expenses			
Administration	\$ 115,742	\$ 115,742	
Maintenance	\$ 103,749	\$ 103,749	
Employee Benefits	\$ 353,133		\$ 353,133
General Government	\$ 542,115	\$ 393,339	\$ 148,776
Insurance	\$ 35,032		\$ 35,032
FY14 Indirect Expenses	\$ 1,149,770	\$ 612,830	\$ 536,941
Total Expenses	\$ 9,264,161	\$ 1,746,500	\$ 7,517,661

FY14 Revenues			
Service charge	\$ 140,125	FY12 actual	
Usage charges	\$ 4,592,214	(five-year average)	
Sprinkler fee	\$ 16,976	FY12 actual	
Interest earned	\$ 1,745	FY12 actual	
Liens/interest	\$ 218,463	FY12 actual	
Other	\$ 38,370	FY12 actual	
Sub total	\$ 5,007,893		
Retained earnings	\$ 254,194		Total debt
Chapter 110 Tax Levy	\$ 4,002,074	86.45%	\$ 4,629,351
Total FY13 Revenues	\$ 9,264,161		

Budgets

Subsidy and RE

ORDERED 6. Moved that \$1,940,016 be appropriated for the Parks and Recreation enterprise fund that \$438,699 be included in appropriations from the general fund for indirect costs and be allocated to the Parks and Recreation enterprise fund for funding and that \$2,378,715 be raised as follows:

Other Departmental Revenue	139,600
User Charges	990,000
Retained Earnings	516,641
General Fund Subsidy	732,474
Total	2,378,715
Personal Services - Overtime	174,655
Personal Services - Other Than Overtime	878,205
Purchase of Services	240,859
Goods and Supplies	116,071
Other Contracted Services	530,226
Direct Costs	1,940,016
Indirect Costs	438,699
Total	2,378,715

Subsidy

ORDERED 2. Moved that \$116,000 be appropriated for the Renewable Energy enterprise fund that \$1,823 be included in appropriations from the general fund for indirect costs and be allocated to the Renewable Energy enterprise fund for funding and that \$117,823 be raised as follows:

User Charges	110,000
General Fund Subsidy	7,823
Total	117,823
Renewable Energy	
Purchase of Services	116,000
Direct Costs	116,000
Indirect Costs	1,823
Total	117,823

Indirect Costs

Department	FY13 Approved Budget	Percent of Budget	Water and Sewer Allocation Methodology	Amount
Town Manager*	\$ 600,592	0.6%	See Town Manager Tab	\$ 66,933
Finance Committee	\$ 6,000	0.0%		
Comptroller*	\$ 309,428	0.3%	See Comptroller Tab	\$ 35,105
Assessors	\$ 246,412	0.3%		
Collector/Treasurer*	\$ 296,027	0.3%	See Collector/Treasurer Tab	\$ 116,022
Planning	\$ 36,400	0.0%		
Engineering*	\$ 402,136	0.4%	See Engineering Tab	\$ 128,740
Building	\$ 262,214	0.3%		
Zoning Board of Appeals	\$ 12,819	0.0%		
Conservation Commission	\$ 44,639	0.0%		
Planning Board	\$ 100,669	0.1%		
Town Clerk	\$ 332,689	0.4%		
General Services*	\$ 130,800	0.1%	See General Services Tab	\$ 18,253
Data Processing*	\$ 387,646	0.4%	See Data Processing Tab	\$ 37,125
Library	\$ 1,663,853	1.8%		
Archival Center	\$ 6,810	0.0%		
Board of Health	\$ 248,984	0.3%	See Board of Health Tab	\$ 5,937
Council on Aging	\$ 231,231	0.2%		
Verterans' Services	\$ 28,788	0.0%		
Police	\$ 4,062,056	4.3%	See Police Tab	\$ 25,601
Fire	\$ 4,060,612	4.3%	See Fire Tab	\$ 15,000
Sealer of Weights	\$ 8,583	0.0%		
DPW*	\$ 5,478,475	5.9%	See DPW Tab	\$ 219,491
Snow & Ice	\$ 400,000	0.4%		
Education	\$37,884,688	40.5%		
Vocational Education	\$ 196,816	0.2%		
Energy	\$ 2,390,073	2.6%	See Energy Tab	\$ 50,966
Tax Abatement Interest	\$ 45,000	0.0%		
Audit*	\$ 85,000	0.1%		8.7% \$ 7,432
Legal*	\$ 345,000	0.4%	See Legal Tab	\$ 35,000
7110 Funded Debt	\$ 4,433,647	4.7%		
7120 Interest on Debt	\$ 2,387,174	2.6%		
Contributory Retirement*	\$ 3,737,881	4.0%	See Contributory Retire Tab	\$ 77,070
Non-Contributory Retirement	\$ 44,000	0.0%		
Workers' Compensation*	\$ 200,000	0.2%	See Workers' Comp Tab	\$ 24,000
Unemployment Compensation	\$ 120,000	0.1%	See Unemployment Tab	\$ 24,000
Health Insurance*	\$10,310,000	11.0%	See Health Ins Tab	\$ 189,853
FICA/Medicare	\$ 590,000	0.6%	See FICA Tab	\$ 16,350
General Insurance*	\$ 323,000	0.3%	See Property Insurance Tab	\$ 35,032
Environmental Remediation	\$ 55,000	0.1%		
Reserve Fund	\$ 300,000	0.3%		
Retiree Health Care Trust	\$ 250,000	0.3%		
Capital Stabil. Fund-Add'l	\$ 386,000	0.4%		
Unallocated wage reserve	\$ -	0.0%		
GASB 45	\$ -	0.0%	See GASB 45 Tab	\$ 21,859
Recreation Enterprise	\$ 1,345,355	1.4%		
Water and Sewer Enterprise	\$ 8,183,524	8.7%		
Interfund Transfers	\$ -	0.0%		
Capital	\$ 622,650	0.7%		
Totals	\$93,592,671	100.0%		\$1,149,770

Budget Surplus

Moved that \$1,592,252 be appropriated for the Sewer enterprise fund that \$74,845 be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for fund

that the balances in the Sewer Stabilization Fund be transferred to the Sewer Enterprise Fund

and that \$1,667,097 be raised as follows:

Usage Flow Charges	745,095
Capacity Fees	203,210
Interest Earned	2,000
Connection Fees/Available Funds	716,793

FY13 Sewer Enterprise Fund Expenses

Personal Services	142,850
Other Charges and Expenditures	769,417
Debt Service	
Capital Outlay	181,400
Budget Surplus	498,585
Total Enterprise Fund Expenses	1,592,252

FY13 Sewer Indirect Expenses	\$ 74,845
-------------------------------------	------------------

Total Expenses	1,667,097
-----------------------	------------------

FY13 Sewer Revenues

Usage Flow Charges	745,095
Interest Earned	2,000
Capacity Fees	203,210
Connection Fees/Available Funds	716,793
Total FY13 Revenues	1,667,097

Budget Subsidy

Moved that \$1,592,252 be appropriated for the Sewer enterprise fund that \$74,845 be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for fund

that the balances in the Sewer Stabilization Fund be transferred to the Sewer Enterprise Fund

and that \$1,667,097 be raised as follows:

Usage Flow Charges	745,095
General Fund Subsidy	203,210
Interest Earned	2,000
Connection Fees/Available Funds	716,793

FY13 Sewer Enterprise Fund Expenses

Personal Services	142,850
Other Charges and Expenditures	769,417
Debt Service	
Capital Outlay	181,400
Budget Surplus	498,585
Total Enterprise Fund Expenses	1,592,252

FY13 Sewer Indirect Expenses	\$ 74,845
-------------------------------------	------------------

Total Expenses	1,667,097
-----------------------	------------------

FY13 Sewer Revenues

Usage Flow Charges	745,095
Interest Earned	2,000
Capacity Fees	203,210
Connection Fees/Available Funds	716,793
Total FY13 Revenues	1,667,097

Enterprise Funds

- Budgeting, articles, A-2, and accounting rules follow. Refer to the Enterprise Fund IGR, pages 8 – 33
 - Budgets pp 8 – 10
 - Articles p 11
 - A-2 pp 12 – 27
 - Budgetary journal entries pp 28 -29
 - Actual journal entries pp 30
 - General fund budgetary journal entries p 31
 - General fund actual entries pp 32 - 33

Enterprise Fund Accounting

- ❑ Cash basis accounting
- ❑ UMAS modified accrual reported to DOR
- ❑ Fixed assets accounted for in the account group
- ❑ Long-term obligations in the GLTDAG
- ❑ Adjust for accrual GAAP reporting

Question

- What are the three enterprise fund scenarios?

Part 3

Budget Issues and Bulletins

Part 4

Recap Sheet

Schedule A-2

Part 5

Balance Sheets

Certified Retained Earnings

Financial Statements

- Financial statements include:
 - A balance sheet
 - An operating statement
 - A cash flow statement

Financial Reporting

- Need to present balance sheet for free cash certification
- Balance sheets due September 15
- Enterprise fund certification similar to general fund certification (certified retained earnings)

Combined Balance Sheet - All Funds and Account Groups

	Governmental			Proprietary		Fiduciary	Account Groups		Totals (Memo)
	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Trust & Agency Funds	Gen LT Debt	Gen Fixed Assets	
Assets									
Liabilities									
Fund									
Balance									

Certified Retained Earnings

Retained Earnings Worksheet

- Cash
- Retained Earnings – Undesignated
- Fixed Assets

Basis of Accounting

- Cash
- UMAS modified accrual (7/2013)
 - Not cash
 - Not modified accrual
 - Not accrual
- Accrual

UMAS Modified Accrual

The Director's June 30, 20XX guidance addressed:

- MassDOT for Chapter 90 expenditures provided:
 - a) the community can document that the request for reimbursement has been filed with MassDOT by September 30, 20XX; and
 - b) the Bureau must be satisfied that payment will be made.
- All other state and federal reimbursements must be received by September 30.

Financial Reporting

- Need adjust modified accrual basis to accrual basis for GASB 34 reporting
 - Balance sheet accruals
 - Income statement accruals

Summary

Enterprise Funds

- ❑ Ruth Chris: Recreation, utilities, transportation, health, cable PEG access
- ❑ Segregates the revenues, costs and retained earnings from the general fund
- ❑ Cash basis budgeting and accounting
- ❑ UMAS modified accrual reporting to DOR
- ❑ Accrual reporting for GAAP
- ❑ Three scenarios: Bullshits
 - Breakeven, Surplus, Subsidy
- ❑ An accounting and reporting mechanism

Take Aways

□ Ruth Chris

- Recreation – skating rinks, pools, golf courses
- Utilities – water, sewer, trash disposal, stormwater
- Transportation – airports, docks, marinas
- Health Care – ambulance, nursing homes
- Cable PEG access

□ Basis

- Cash basis accounting
- UMAS modified accrual reporting
- GAAP accrual reporting

□ Three enterprise fund scenarios (Bullshits)

- Breakeven
- Surplus
- Subsidy

For More Information

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E Mail: Mark.bettergov@gmail.com

Web: www.theabrahamsgroup.com

General Information - Specific Issues

► Aging infrastructure

- Water - Blackstone & Bernat production wells
- Wastewater - Original collection system I&I and CCTV Needs

► Common Calls

- Quarterly Water Usage
- Understanding the my bill
- Meter Fee vs. Base Charge- What is this charge?
- Refer to website for additional information:

<https://www.uxbridge-ma.gov/water-division>

► Meter Change Out Program

- Prior meters at the end of service life
- Meters are the “Cash Register” for both Water and Wastewater
- Data transfer issues between Oct - Dec 2020
- How read meter codes - additional materials will be provided after completion



General Information - Specific Issues (cont.)

Differences between Public and Private Wastewater Systems

Three parts to sewerage... Infrastructure, collection, disposal.

Public System

- ▶ Infrastructure - Collection system and treatment facility assets
- ▶ Collection - Through system assets
- ▶ Disposal - Treatment and disposal at the wastewater treatment facility

Private System

- ▶ Infrastructure - Septic system assets
- ▶ Collection - Household assets and contracted service for pumping maintenance
- ▶ Disposal - Treatment and disposal at the wastewater treatment facility



General Information - Specific Issues (cont.)

Differences between Public and Private Water Systems

Three parts to water... Infrastructure, Testing & Treatment, Delivery

Public System

- ▶ Infrastructure - Production, treatment, distribution and storage assets
- ▶ Testing and Treatment - Variety of required testing and treatment to met water quality standards
- ▶ Delivery - Pipes, pumps and meters

Private System

- ▶ Infrastructure - Wells, pumps, and pressure tanks
- ▶ Testing and Treatment - Responsibility of individual household/business
- ▶ Delivery - Private infrastructure including electrical costs



General Information - Specific Issues (cont.)

- ▶ Mr. Potaski Water & Wastewater letter - Response Discussion
 - Open discussion by Commissioners



General Information - Rates

- ▶ October 2018 W&SC Approved Rate Model Restructuring
- ▶ October 2020 W&SC set rates for FY2021, 2022 & 2023
 - Rates to be evaluated on an annual basis
 - Refer to the website for more information
- ▶ Current rate model allows for dynamic long range planning
- ▶ Current approved water and wastewater rates

<https://www.uxbridge-ma.gov/public-works>



POSTED LOG TOWN CLERK
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LEGAL NOTICE
TOWN OF UXBRIDGE
BOARD OF SELECTMEN ACTING AS WATER AND SEWER COMMISSIONERS
PUBLIC HEARING
THURSDAY AUGUST 27, 2020 6:30 PM
SELECTMEN'S MEETING ROOM FOR ZOOM DETAILS, See CALENDAR, Visit: www.uxbridge-ma.gov
21 SOUTH MAIN STREET, UXBRIDGE, MA 01569
THE TOWN OF UXBRIDGE PROPOSED FY2021-2023 WATER AND SEWER RATES AND RATE STRUCTURE RATES WITH EFFECTIVE DATES BELOW.

QUARTERLY WATER RATES

	Current	FY2021 Proposed (0%) Rates effective 10/1/20	FY2022 Proposed (0%) Rates effective 4/1/21	FY2023 Proposed (0%) Rates effective 4/1/22
0-800 CU/FT	\$2.86 per 100 CU/FT	\$2.86 per 100 CU/FT	\$2.86 per 100 CU/FT	\$2.86 per 100 CU/FT
801-3,000 CU/FT	\$5.68 per 100 CU/FT	\$5.68 per 100 CU/FT	\$5.68 per 100 CU/FT	\$5.68 per 100 CU/FT
OVER 3,000 CU/FT	\$8.27 per 100 CU/FT	\$8.27 per 100 CU/FT	\$8.27 per 100 CU/FT	\$8.27 per 100 CU/FT
IRRIGATION RATE	\$9.69 per 100 CU/FT	\$9.69 per 100 CU/FT	\$9.69 per 100 CU/FT	\$9.69 per 100 CU/FT
5/8" BASE CHARGE	\$25.00	\$25.00	\$25.00	\$25.00
3/4" BASE CHARGE	\$37.50	\$37.50	\$37.50	\$37.50
1" BASE CHARGE	\$62.50	\$62.50	\$62.50	\$62.50
1 1/2" BASE CHARGE	\$125.00	\$125.00	\$125.00	\$125.00
2" BASE CHARGE	\$200.00	\$200.00	\$200.00	\$200.00
3" BASE CHARGE	\$375.00	\$375.00	\$375.00	\$375.00
4" BASE CHARGE	\$625.00	\$625.00	\$625.00	\$625.00
6" BASE CHARGE	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00

QUARTERLY SEWER RATES

	Current	FY2021 Proposed (5% inc.) Rates effective 10/1/20	FY2022 Proposed (5% inc.) Rates effective 4/1/21	FY2023 Proposed (5% inc.) Rates effective 4/1/22
0-800 CU/FT	\$99.86 Base Charge	\$104.85 Base Charge	\$110.09 Base Charge	\$115.59 Base Charge
OVER 800 CU/FT	\$15.98 per 100 CU/FT	\$16.78 per 100 CU/FT	\$17.62 per 100 CU/FT	\$18.50 per 100 CU/FT
SEWER FLAT RATE	\$260.00	\$273.00	\$286.65	\$300.98

WATER AND SEWER FEES

	Current	FY2021 Proposed (no change) Rates effective 10/1/20	FY22 Proposed (no change) Rates effective 4/1/21	FY23 Proposed (no change) Rates effective 4/1/22
WATER CONNECTION CHARGE	\$5,000.00 up to 1" diameter \$1,200.00 over 1" per 1/2" diameter	\$5,000.00 up to 1" diameter \$1,200.00 over 1" per 1/2" diameter	\$5,000.00 up to 1" diameter \$1,200.00 over 1" per 1/2" diameter	\$5,000.00 up to 1" diameter \$1,200.00 over 1" per 1/2" diameter
SEWER CONNECTION CHARGE	\$3,000.00 per dwelling unit equivalents	\$3,000.00 per dwelling unit equivalents	\$3,000.00 per dwelling unit equivalents	\$3,000.00 per dwelling unit equivalents
SEPTAGE DISPOSAL CHARGE	\$100.00/1,000 gallons	\$125.00/1,000 gallons	\$125.00/1,000 gallons	\$125.00/1,000 gallons

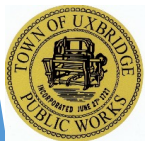
Solutions - Capital Investments


- Future Discussions on Water and Wastewater Capital Plans
 - Decisions needed to evaluate future (if any) rates impacts
 - Needs are based on published studies and recommendations
 - Refer to website for more information

<https://www.uxbridge-ma.gov/public-works> Capital Plans

<https://www.uxbridge-ma.gov/water-division> Water Study

<https://www.uxbridge-ma.gov/wastewater-division> I&I Study



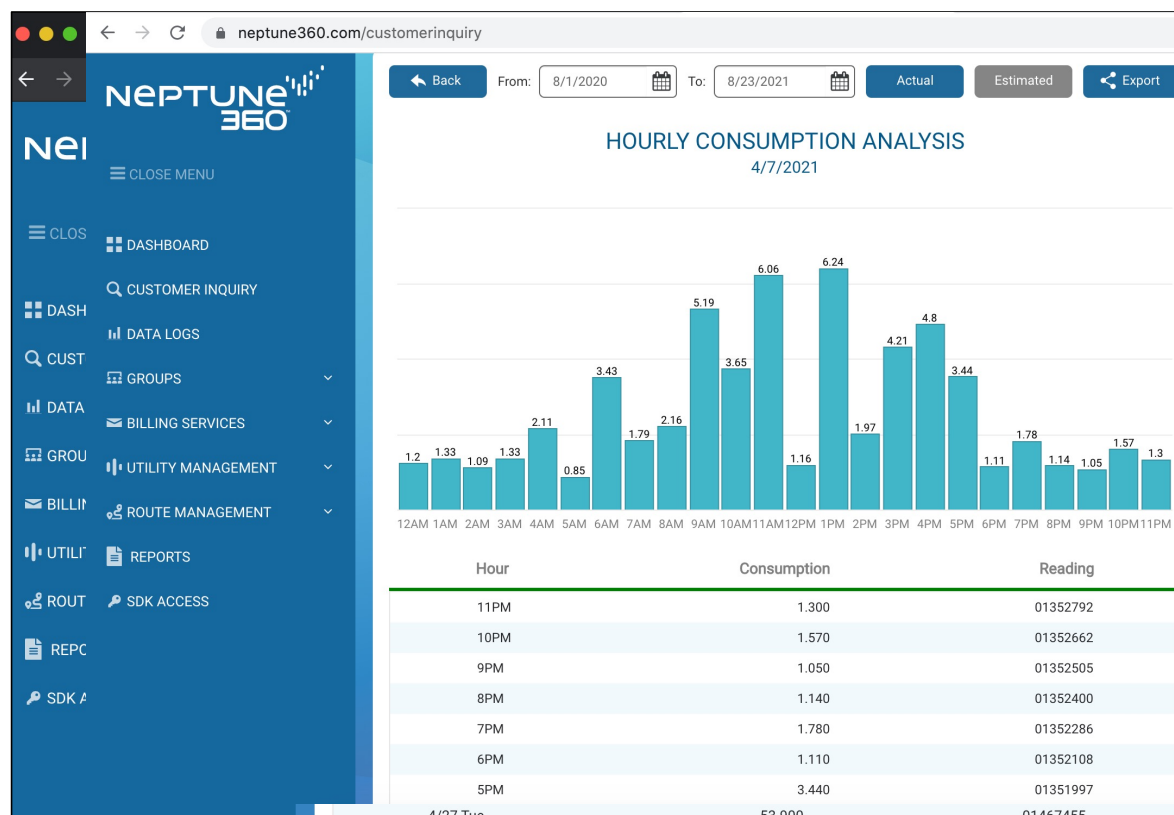
 TOWN OF UXBRIDGE
DEPARTMENT OF PUBLIC WORKS
147 HIGLEY STREET
UXBRIDGE, MASSACHUSETTS 01568-1326
508-278-8616 • Fax 508-278-3179

DEPARTMENT OF PUBLIC WORKS CAPITAL PLAN LIST OF CAPITAL PROJECTS/PURCHASES BY DIVISION											
DEPARTMENT / DIVISION	PROJECT/PROGRAM	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	TOTALS
HIGHWAY	DPW FACILITY MATERIALS HANDLING	160,000	160,000	170,000	160,000	170,000					820,000
HIGHWAY	PAVEMENT MANAGEMENT PROGRAM	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	9,500,000
HIGHWAY	TRACKLESS MACHINE ROOM FLAIL ATTACHMENT	39,000									39,000
HIGHWAY	WGB & PARK STREETS DRAINAGE STUDY	14,400									14,400
HIGHWAY	UNWOOD AREA DRAINAGE STUDY	15,400									15,400
HIGHWAY	ALBEE ROAD CULVERT REPLACEMENT CONSTRUCTION	150,000									150,000
HIGHWAY	SUTTON ST. CULVERT DESIGN & CONSTRUCTION	185,475	1,200,000								1,385,475
HIGHWAY	BRIDGE & CULVERT REPLACEMENT PROGRAM	75,000	317,000	315,000	351,000	526,000	350,000	350,000	350,000	350,000	3,765,000
HIGHWAY	FLEET REPLACEMENT PROGRAM	200,000	200,000	120,000	290,000	200,000	150,000	150,000	150,000	150,000	1,760,000
HIGHWAY	EMERGENCY GENERATOR ENG. & IMPLEMENTATION		20,000	200,000							220,000
HIGHWAY	AIR HANDLING SYSTEM				75,000	900,000					975,000
HIGHWAY	SALT SHED				65,000						65,000
HIGHWAY	GARAGE ADDITION ENGINEERING/CONSTRUCTION					1,100,000	1,000,000				2,100,000
	SUBTOTAL	1,767,475	2,867,000	1,715,000	1,891,000	1,446,000	2,450,000	1,450,000	1,450,000	1,450,000	18,976,615
TOTAL PUBLIC WORKS HIGHWAY DIVISION (10-YEAR)											
WATER	NEW SOURCE DEVELOPMENT & FACILITY PLAN	100,000									100,000
WATER	WATER WELL REHABILITATION PROGRAM		210,000	250,000	250,000						710,000
WATER	VEHICLE & EQUIPMENT REPLACEMENT PROGRAM	55,000				38,000	40,000	88,168		151,168	379,088
WATER	INFRASTRUCTURE IMPROVEMENT PROGRAM					258,000	1,036,000				1,294,000
WATER	A - RT. 16/DOUGLAS ST. EXPANSION										
WATER	B - DOUGLAS ST/RT. 146 LDCP		752,000	3,008,000							3,760,000
WATER	C - DOUGLAS ST WATER MAIN REPLACEMENT 1		124,000	496,000							620,000
WATER	D - DOUGLAS ST WATER MAIN REPLACEMENT 2		319,000		1,276,000						1,595,000
WATER	F - RIVULET ST WATER MAIN REPLACEMENT					815,000					815,000
WATER	G - HIGH ST WATER MAIN REPLACEMENT					262,000	1,048,000				1,310,000
WATER	H - BRACKSTONE ST WATER MAIN REPLACEMENT			35,000	144,000						179,000
WATER	I - RT. 122/MILLVILLE RD & ALBEE RD EXPANSION					765,000		1,060,000			1,825,000
WATER	J - EAST STREET AREA SYSTEM IMPROVEMENTS						3,000,000				3,000,000
	SUBTOTAL WATER ENTERPRISE	100,000	1,506,000	3,796,000	2,376,000	2,136,000	3,148,168	1,060,000	251,168		18,123,088
WASTEWATER	LANDFILL MOWER	70,000									70,000
WASTEWATER	INFLOW/INFILTRATION PROGRAM	300,000	300,000	300,000	300,000	300,000					1,500,000
	SUBTOTAL WASTEWATER ENTERPRISE	370,000	300,000	300,000	300,000	300,000					1,570,000
	TOTAL PUBLIC WORKS ENTERPRISE (10-YEAR)	470,000	1,806,000	4,096,000	2,676,000	2,436,000	3,148,168	1,060,000	251,168		19,893,088
	SUBTOTAL GENERAL FUND	1,767,475	2,867,000	1,715,000	1,891,000	1,446,000	2,450,000	1,450,000	1,450,000	1,450,000	19,916,615
	TOTAL BY YEAR	2,237,475	4,667,000	5,845,000	4,541,000	5,885,200	7,580,000	4,558,168	1,450,000	1,450,000	39,875,763
	10-YEAR GRAND TOTAL										

\\fsname\Shared\DPW\CAPITAL PLANNING\FY2022-2031\CapitalPlan_Fund\FY2022-2031 DPW GP Summary.xlsx(CP by DW) Updated: 3/10/21

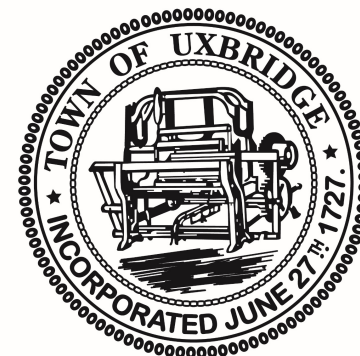
Solutions - Capital Investments

- ▶ Advanced Metering Infrastructure (AMI)
 - ▶ Allows for detailed review of usage in real time



Solutions - Policy Development

- ▶ Additional Water & Wastewater users needed to apportion out costs
 - CWMP reported “new users” will be “infill” vs. “expansion”
- ▶ Commissioners to schedule quarterly meetings
 - Address topics in a timely fashion
 - Not allow issues to “fade to black”
- ▶ Commissioners to recommend mandatory service connections
 - How do we accomplish this?
 - Wastewater Regulations need to be amended
 - Water Regulations are currently being updated

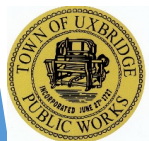


TOWN OF UXBRIDGE
DEPARTMENT OF PUBLIC WORKS
MINIMUM STANDARDS FOR SEWER CONSTRUCTION AND
RELATED REGULATIONS

REVISED SEPTEMBER 2016

Funding Sources

- ▶ There are a number of potential sources of funding **NOT** just rates!
 - ARPA Funds
 - New Development Revenue
 - Grants
 - EPA Funding
 - Bonds
 - Use of Impact Fees
- ▶ Open discussion by Commissioners and Town Manager

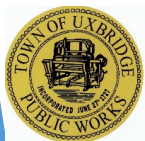


For More Information - Contact the DPW

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QUESTIONS?

